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Dalton Pike Market
Cleveland, TN 37311-7748

RE: TTB NOTICE NUMBER FOUR

May 13, 2003

Chief
Regulations and Procedures Division
Alcohol and Tobacco Tax and Trade Bureau
Washington, D.C. 20091-0221

Dear Alcohol and Tobacco Tax and Trade Bureau:

Small businesses are being taxed to death across America. It's not only affecting my customers, it is severely affecting my ability to run a profitable business. That's why I urge you to oppose the new rule changes from the TTB for the flavored malt beverage industry. The regulation changes being considered would have a significant negative impact on my business by either eliminating this beverage category altogether or taxing it to the point where no one could afford it.

There is something scary about an agency of the federal government proposing rules that guarantee financial hardship for small retailers, many of whom are struggling to survive in the present economic climate. I know, without a doubt, that if these rule changes pass, my business will suffer.

I'm respectfully asking you to oppose this rules change which would penalize small businesses and their customers.

Sincerely,

Kabir Valani

